

KEY: Florida Items Highlighted were not included in Arkansas' MFR's
Information may be available in other AR spreadsheets, but the FL MFR's require further breakdown

MINIMUM FILING REQUIREMENTS

TABLE OF CONTENTS

SCHEDULE	TITLE					Arkansas MFR References	referred Schedules	Notes/Comments
	EXECUTIVE SUMMARY						Choose One. For Schedules NOT included in BOTH States, please indicate whether you prefer	
A-1	Full Revenue Requirements Increase Requested					Schedule A1 (includes additional information)	Arkansas	
A-2	Full Revenue Requirements Bill Comparison - Typical Monthly Bills					Schedule H3		No preference.
A-3	Summary of Tariffs					Schedule H10	Florida	Proposed Tariffs in Clean and Red Line (if modified from existing tariff) forms should be included separately from summary of adjustments.
A-4	Interim Revenue Requirements Increase Requested							
A-5	Interim Revenue Requirements Bill Comparison - Typical Monthly Bills							
	RATE BASE							
B-1	Adjusted Rate Base					Schedule B1	Florida	
B-2	Rate Base Adjustments					Schedule B2	Arkansas	
B-3	13 Month Average Balance Sheet - System Basis					Schedule B3 with supplemental Florida B5 Schedule	Arkansas	
B-4	Two Year Historical Balance Sheet					Schedule E1	Florida	
B-5	Detail of Changes In Rate Base					Schedule E1	Florida	
B-6	Jurisdictional Separation Factors-Rate Base					Schedules B4 & B6	Florida	
B-7	Plant Balances By Account and Sub-Account						Include	
B-8	Monthly Plant Balances Test Year-13 Months							The Department has not listed "include" or "don't include" for all items. Its consultants provided answers for those items for which they had strong opinions and noted the other items are generally not required information in rate cases. However, these items could be potentially useful to other consultants or intervenors.
B-9	Depreciation Reserve Balances By Account and Sub-Account					Schedules F1.1, F1.2, & F1.3	Arkansas	
B-10	Monthly Reserve Balances Test Year-13 Months							
B-11	Capital Additions and Retirements					Schedules B9 & B10 (includes additional information)	Florida	
B-12	Net Production Plant Additions							
B-13	Construction Work In Progress					Schedule B8	Florida	
B-14	Earnings Test							
B-15	Property Held For Future Use-13 Month Average					Schedule B7 (includes additional information)	Arkansas	
B-16	Nuclear Fuel Balances							
B-17	Working Capital-13 Month Average						Include	
B-18	Fuel Inventory By Plant						Include	
B-19	Miscellaneous Deferred Debits							
B-20	Other Deferred Credits							
B-21	Accumulated Provision Accounts-228.1, 228.2 and 228.4							
B-22	Total Accumulated Deferred Income Taxes					Schedule C10		No preference.
B-23	Investment Tax Credits-Annual Analysis					Schedule C9	Florida	
B-24	Leasing Arrangements						Don't Include	
B-25	Accounting Policy Changes Affecting Rate Base						Don't Include	
	NET OPERATING INCOME							
C-1	Adjusted Jurisdictional Net Operating Income					Schedule C1	Arkansas	
C-2	Net Operating Income Adjustments					Schedule C2	Arkansas	
C-3	Jurisdictional Net Operating Income Adjustments					Schedule C2	Arkansas	
C-4	Jurisdictional Separation Factors-Net Operating Income					Schedule C3	Arkansas	
C-5	Operating Revenues Detail						Include	
C-6	Budgeted Versus Actual Operating Revenues and Expenses							
C-7	Operation and Maintenance Expenses-Test Year						Include	
C-8	Detail of Changes in Expenses						Include	
C-9	Five Year Analysis-Change in Cost						Include	
C-10	Detail of Rate Case Expenses For Outside Consultants							
C-11	Uncollectible Accounts					Schedule C4 & C5 (includes information by rate class)	Arkansas	

C-12	Administrative Expenses								
C-13	Miscellaneous General Expenses								
C-14	Advertising Expenses					Schedule C7	Florida		
C-15	Industry Association Dues								
C-16	Outside Professional Services								
C-17	Pension Cost								
C-18	Lobbying Expenses, Other Political Expenses and Civic/Charitable Contributions					Schedule C6	Florida		
C-19	Amortization/Recovery Schedule-12 Months								
C-20	Taxes Other Than Income Taxes					Schedule C8	Florida		
C-21	Revenue Taxes								
C-22	State and Federal Income Tax Calculation					Schedules C11 & C12 (includes additional information)	Arkansas		
C-23	Interest in Tax Expense Calculation								
C-24	Parent(s) Debt Information								
C-25	Deferred Tax Adjustment								
C-26	Income Tax Returns						Include		
C-27	Consolidated Tax Information								
C-28	Miscellaneous Tax Information								
C-29	Gains and Losses on Disposition of Plant and Property								
C-30	Transactions with Affiliated Companies								
C-31	Affiliated Company Relationships								
C-32	Non-Utility Operations Utilizing Utility Assets								
C-33	Performance Indices					Schedules E12 and E13 (includes additional information)	Florida		
C-34	Statistical Information					Schedules E12 and E13 (includes additional information)	Florida		
C-35	Payroll and Fringe Benefit Increases Compared to CPI								
C-36	Non-Fuel Operation And Maintenance Expense Compared to CPI								
C-37	O & M Benchmark Comparison By Function								
C-38	O & M Adjustments By Function								
C-39	Benchmark Year Recoverable O & M Expenses By Function								
C-40	O & M Compound Multiplier Calculation								
C-41	O & M Benchmark Variance By Function								
C-42	Hedging Costs								
C-43	Security Costs								
C-44	Revenue Expansion Factor					Schedule C5	Florida		
	COST OF CAPITAL								In addition to the Cost of Capital items below, the Department recommends the Commission require the following: a) Bond Rating - 5 year History for utility and parent; b) Credit Watch History - Last Five Years for utility and parent (for additional information, see https://www.investopedia.com/terms/n/negative-watch.asp ; and c) Credit Rating Reports from major bond rating agencies for utility and parent - past 5 years
D-1a	Cost of Capital - 13 Month Average					Schedule D1.1, D1.2, D2	Florida		Should require all classes of capital be listed and require the same information for the parent company
D-1b	Cost of Capital - Adjustments					Schedule D1.1, D1.2, D2	Florida		Should require all classes of capital be listed and require the same information for the parent company
D-2	Cost of Capital - 5 Year History					Schedule D1.1, D1.2, D2	Florida		Florida requires the information for the parent company as well
D-3	Short-Term Debt						Include		
D-4a	Long-Term Debt Outstanding					Schedule D2.1, D2.2, D2.3			no preference
D-4b	Reacquired Bonds						Include		
D-5	Preferred Stock Outstanding					Schedule D3.1, D3.2, D3.3			no preference
D-6	Customer Deposits						Include		Florida includes customer deposits in capital structure
D-7	Common Stock Data						Include		
D-8	Financing Plans-Stock and Bond Issues						Include		
D-9	Financial Indicators-Summary						Include		
	COST OF SERVICE AND RATE DESIGN								
E-1	Cost of Service Studies						Include		
E-2	Explanation of Variations From Cost of Service Study						Include		
E-3a	Cost of Service Study-Allocation of Rate Base Components to Rate Schedule					Schedule G2, G7	Arkansas		
E-3b	Cost of Service Study-Allocation of Expense Components to Rate Schedule					Schedule G3, G8 (with FL schedule E5)	Arkansas		
E-4a	Cost of Service Study-Functionalization and Classification of Rate Base					Schedule G6	Arkansas		
E-4b	Cost of Service Study-Functionalization and Classification of Expenses					Schedule G6	Arkansas		
E-5	Source and Amount of Revenues-At Present and Proposed Rates					Schedule G3 (with FL schedule E3b)	Arkansas		
E-6a	Cost of Service Study-Unit Costs, Present Rates						Include		
E-6b	Cost of Service Study-Unit Costs, Proposed Rates						Include		
E-7	Development of Service Charges						Don't Include		
E-8	Company-Proposed Allocation of the Rate Increase By Rate Class					Schedule G5.1, G5.2 (with FL Schedule E9)	Florida		
E-9	Cost of Service-Load Data					Schedule G5.1, G5.2 (with FL Schedule E8)	Florida		

E-10	Cost of Service Study-Development of Allocation Factors				Schedule G4	Arkansas	
E-11	Development of Coincident and Noncoincident Demands For Cost Study					Include	
E-12	Adjustment to Test Year Revenue					Include	
E-13a	Revenue From Sale Of Electricity By Rate Schedule						
E-13b	Revenues By Rate Schedule-Service Charges (Account 451)				Schedule H1	Arkansas	
E-13c	Base Revenue By Rate Schedule-Calculations				Schedule H2	Arkansas	
E-13d	Revenue By Rate Schedule-Lighting Schedule Calculation						
E-14	Proposed Tariff Sheets and Support For Charges				Schedule H10		No preference
E-15	Projected Billing Determinants-Derivation				Schedule E11.1 & E11.2	Arkansas	
E-16	Customers By Voltage Level						
E-17	Load Research Data					Include	
E-18	Monthly Peaks					Include	
E-19a	Demand and Energy Losses					Include	
E-19b	Energy Losses					Include	
E-19c	Demand Losses					Include	
	MISCELLANEOUS						
F-1	Annual and Quarterly Report to Shareholders					Include	
F-2	Sec Reports					Include	
F-3	Business Contracts with Officers or Directors						
F-4	Nrc Safety Citations						
F-5	Forecasting Models						
F-6	Forecasting Models-Sensitivity of Output to Changes in Input Data						
F-7	Forecasting Models - Historical Data						
F-8	Assumptions						
F-9	Public Notice						
	INTERIM RATE RELIEF				Additional Arkansas Spreadsheets (Information may be available in other FL Spreadsheets, but requested to be further broken out in Arkansas)		
					Schedule D4 (Cost of Common Equity)		
G-1	Interim Revenue Requirements Increase Requested				Schedules D5.1, 5.2, & 5.3 (Cost of Other Capital Items)		
G-2	Interim Adjusted Rate Base				Schedule D6.1 (Calculation of Current, Accrued, & Other Liabilities)		
G-3	Interim Rate Base Adjustments				Schedule D6.2 (Liability Account Balances)		
G-4	Interim Jurisdictional Separation Factors - Rate Base				Schedule D6.3 (Interest Bearing Liabilities' Expense Information)		
G-5	Interim Working Capital - 13 Month Average				Schedule D7 (Advances for Construction and Contributions in Aid of Construction)		
G-6	Interim Fuel Inventory By Plant				Schedule E2 (Income Statement - Total Company)		
G-7	Interim Adjusted Jurisdictional Net Operating Income				Schedule E3 (Other Income and Deductions)		
G-8	Interim Net Operating Income Adjustments				Schedule E4 (Adjustment to Other Income and Deductions)		
G-9	Interim Jurisdictional Net Operating Income Adjustments				Schedule E5 (Audited Financial Statements)		
G-10	Interim Jurisdictional Separation Factors Net Operating Income				Schedule E6 (Standard Journal Entries)		
G-11	Interim Operating Income Detail				Schedule E9 (chart of Accounts)		
G-12	Interim State and Federal Income Tax Calculation				Schedule E10 (Organizational Chart)		
G-13	Interim Interest in Tax Expense Calculation				Schedule E14 (Calculation of AFUDC)	Include	
G-14	Interim Parent(e) Debt Information				Schedule E15 (Cushion Gas Storage)		
G-15	Interim Gains and Losses on Disposition of Plant or Property				Schedule E16 (Working Gas Storage)		
G-16	Interim Pension Cost				Schedule E17 (Trial Balance)		
G-17	Interim Accounting Policy Changes				Schedule G1 (Cost of Service Study - Summary)		
G-18	Interim Revenue Expansion Factor				Schedule G9 (Analysis of Intrastate Toll Revenues)		
G-19a	Interim Cost of Capital - 13 Month Average				Schedule G10 (Separation of Costs to Unregulated Activities)		
G-19b	Interim Cost of Capital - Adjustments				Schedule G11 (Special Cost Studies)		
G-20	Interim - Revenue From Sale of Electricity By Rate Schedule				Schedule H4 (Bill Frequency Analysis)		
G-21	Interim - Revenues From Service Charges (Account 451)				Schedule H5 (Derivation of Rate Designs by Rate Schedule)		
G-22	Interim - Base Revenue By Rate Schedule Calculations				Schedule H8 (Summary of Revenues by Rate Element)		
G-23	Interim - Revenue By Lighting Schedule Calculation				Schedule H9 (Typical Bill Analysis)		